UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

L & L WINGS, INC.,

Plaintiff,

ECF CASE

- against - : 07 Civ. 4137 (BSJ)

MARCO-DESTIN INC., 1000 HIGHWAY : 98 EAST CORP., PANAMA SURF & SPORT, INC. AND E&T INC.,

Defendants. :

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE, that the undersigned counsel hereby appears on behalf of Defendants Marco-Destin Inc., 1000 Highway 98 East Corp., Panama Surf & Sport, Inc. and E&T Inc. in the above-captioned action and demands that all papers in this action shall be served upon the undersigned at the address set forth below.

Dated: New York, New York July 9, 2007

Respectfully submitted,

Akerman Senterfitt LLP

By: /s/ Lansing R. Palmer
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